

jurisdiction and failure to state a claim upon which relief can be granted. Fed. R. Civ. P. 12(b)(1), (6). Plaintiffs sue Commissioner Reynolds in her official capacity, claiming a violation of procedural due process. As set out in the accompanying memorandum of law, which is incorporated herein by reference, this Court lacks subject-matter jurisdiction because Plaintiffs lack standing to sue Commissioner Reynolds and because Commissioner Reynolds is entitled to sovereign immunity. Furthermore, Plaintiffs fail to state a claim against Commissioner Reynolds for violation of procedural due process.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a true and exact copy of the foregoing was filed and served by operation of the Court's ECF/PACER system on this the 17th day of October 2024, upon:

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